### CHAPTER 102.

#### PREFERRED STOCK RAILROAD COMPANIES.

AN ACT to repeal Section first of Chapter 44 of the Act of the Tenth General Assembly, in relation to the issue of preferred stock by Railroad Companies, and to provide a substitute therefor.

Section 1. Be it enacted by the General Assembly of the State of Iowa, That Section first, of Chapter.44, except the enacting clause, of the Acts of the Tenth General Assembly be, and the same is hereby repealed, and the following is substituted therefor. It shall be lawful for any Railroad Company incorporated within the State of Iowa, with the assent of two-thirds of all road stock. the stockholders in interest to make and issue preferred stock in payment of debts due or to become due from such Company, and such preferred stock shall be enti-Dividends. tled to dividends at such rate of interest as the Board of Directors of such Company may prescribe, not exceeding eight per cent. per annum if earned in any one est. year after payment of all interest on bonds before any dividend is made to the general stock, provided said preferred stock so issued shall not exceed the sum of ten thousand dollars for each mile of railroad constructed by any such company.

SEC. 2. This Act being deemed of immediate im-Publication. portance, shall take effect and be in force from and after its publication in the Iowa State Register and Home-

stead, newspapers published at Des Moines.

Approved April 2d, 1866.

I hereby certify that the foregoing Act was published in the Iowa State Register April 14th, 1866, and Iowa Homestead April, 1866.

JAMES WRIGHT, Secretary of State.

# CHAPTER 103.

### PRINTING DELINQUENT TAX LIST.

AN ACT to amend Section 2, Chapter 115, Laws of the Tenth General Assembly in relation to printing the delinquent Tax List.

SECTION 1. Be it enacted by the General Assembly of Former Sec. the State of Iowa, That Section two (2), of Chapter amended. 115, of the Laws of the Tenth General Assembly be and the same is hereby amended by adding thereto the

How long newspaper must have been publish-

following, viz: Provided, That said newspaper shall have been regularly printed and published for at least three months preceding the fifteenth of September of said year, in the same county. And shall have had at Must have 20 least twenty bona fide subscribers in the county wheresubscribers—in the delinquent property is situated for at least three months preceding the fifteenth of September of said year.

Treasurer may require affidavit.

where.

That in all cases where the Treasurer may doubt the qualification of any paper as above fixed, it shall be his duty to require the publisher of such paper or papers claiming the right to publish said Tax List to show by affidavit that his paper has been published as often as once in each week according to the provisions of Section first of this Act.

Approved April 2d, 1866.

# CHAPTER 104.

### RELATING TO CERTAIN ASSESSMENTS.

AN ACT to amend Section 752 of the Revision of 1860.

Former Sec. amended.

Section 1. Be it enacted by the General Assembly of the State of Iowa, That Section 752 of the Revision of 1860, be and the same is hereby amended by the addition thereto of the words following, to-wit: Pro-

Assessment

vided, That such assessment shall be made within two must be made years after the tax list shall have been delivered to him for collection, and not afterwards.

Publication.

SEC. 2. This Act being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and Davenport Gazette.

Approved April 2d, 1866.

I hereby certify that the foregoing Act was published in the Iowa State Register, April 10th, 1866, and in the Davenport Gazette, April -, 1866. JAMES WRIGHT, Secretary of State.